



General Assembly

**Amendment**

February Session, 2010

LCO No. 5697

**\*HB0548205697HD0\***

Offered by:

REP. STAPLES, 96<sup>th</sup> Dist.

SEN. DAILY, 33<sup>rd</sup> Dist.

To: Subst. House Bill No. 5482

File No. 614

Cal. No. 372

**"AN ACT EXTENDING THE DEADLINE FOR CERTAIN TAX CREDITS AND EXEMPTIONS."**

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- 1 In line 28, strike "2008" and insert in lieu thereof "2007"
- 2 In line 28, strike "2009" and insert in lieu thereof "2008"
- 3 After the last section, add the following and renumber sections and
- 4 internal references accordingly:
- 5 "Sec. 501. (*Effective from passage*) Notwithstanding the time limit set
- 6 forth in subsection (d) of section 12-120b of the general statutes, any
- 7 person in the city of Danbury who failed to file a written request for a
- 8 reconsideration of the decision by the Secretary of the Office of Policy
- 9 and Management to modify or deny an exemption granted by the
- 10 assessor of said city, under the provisions of subdivision (72) of section
- 11 12-81 of the general statutes, for the assessment year commencing
- 12 October 1, 2007, may file a request for such reconsideration provided
- 13 (1) such request is filed not later than thirty days after the effective

14 date of this section, and (2) is accompanied by all documentation and  
15 information specified in the secretary's letter of modification or denial  
16 dated March 10, 2010. Said secretary shall, not later than thirty days  
17 following receipt of such person's request and the required supporting  
18 documentation and information, reconsider the decision to modify or  
19 deny said exemption, and shall send a written determination with  
20 respect to such decision to such person. If aggrieved by the secretary's  
21 determination, such person may request a hearing before said  
22 secretary, in accordance with the provisions of said subdivision (d) of  
23 section 12-120b of the general statutes. If said secretary determines that  
24 such person is eligible for the exemption claimed for the assessment  
25 year commencing October 1, 2007, under the provisions of subdivision  
26 (72) of section 12-81 of the general statutes, said secretary shall notify  
27 such person and the assessor of the city of Danbury of such approval  
28 and shall include reimbursement with respect thereto in the next  
29 certification said secretary makes to the Comptroller under the  
30 provisions of section 12-94b of the general statutes. If taxes have been  
31 paid on the machinery and equipment for which such exemption is  
32 approved by said secretary, the city of Danbury shall reimburse the  
33 person who made such payment in an amount equal to the  
34 reimbursement issued by the Treasurer with respect to such exempt  
35 machinery and equipment.

36 Sec. 502. (*Effective from passage*) Notwithstanding the provisions of  
37 subdivisions (59) and (60) of section 12-81 of the general statutes, any  
38 person otherwise eligible for a 2009 grand list exemption pursuant to  
39 subdivisions (59) and (60) of said section 12-81 in the town of Seymour,  
40 except that such person failed to file the required exemption  
41 applications within the time period prescribed, shall be regarded as  
42 having filed said applications in a timely manner if such person files  
43 said applications not later than thirty days after the effective date of  
44 this section and pays the late filing fees pursuant to section 12-81k of  
45 the general statutes. Upon confirmation of the receipt of such fees and  
46 verification of the exemption eligibility of the real and personal  
47 property included in such applications, the assessor shall approve the

48 exemptions for such property. If taxes have been paid on the property  
49 for which such exemptions are approved, the town of Seymour shall  
50 reimburse such person in an amount equal to the amount by which  
51 such taxes exceed the taxes payable if the applications had been filed in  
52 a timely manner. Notwithstanding the provisions of section 32-9s of  
53 the general statutes, the assessor of the town of Seymour may submit  
54 such approved exemption applications to the Secretary of the Office of  
55 Policy and Management together with a request for reimbursement of  
56 the tax loss resulting from such exemptions. Subject to the secretary's  
57 review and approval of such exemptions, such reimbursement shall be  
58 included in the next certification the secretary makes to the  
59 Comptroller under the provisions of said section 32-9s."